

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4704

**FISCAL
NOTE**

By Delegate Holstein

[Introduced January 21, 2026; referred to the
Committee on Finance]

- 1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section,
2 designated §11-15-9v, relating to exempting daylight fluorescent orange outer garments
3 from sales tax during the first two weeks in November.

Be it enacted by the Legislature of West Virginia:

ARTICLE 15. CONSUMER SALES AND SERVICE TAX.

§11-15-9v. Exemption for sales of daylight fluorescent outerwear.

- 1 Notwithstanding any provision of this code to the contrary, the sale of outerwear in daylight
2 fluorescent orange or blaze orange, sold and marketed for the purpose of hunter's safety, is
3 exempted from the taxes imposed by this article and by §11-15A-1, et seq. during the first two
4 weeks in November.

NOTE: The purpose of this bill is to exempt daylight fluorescent orange outerwear purchases from sales tax during the first two weeks in November.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.